



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 11, 2020

Jason D. Robins
Chief Executive Officer
DraftKings Inc.
222 Berkeley Street, 5th Floor
Boston, MA 02116

Re: DraftKings Inc.
Registration Statement on Form S-1
Filed May 6, 2020
File No. 333-238051

Dear Mr. Robins:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Scott Miller